

Exhibit 34

Transition Plan Major Objectives (cont.)

Confidential

* **IT**

- Perform an ERP “Lite-Medium” selection process and implement it into AAC, then integrate only at a SAP BPC layer (e.g. no operational integration into SAP ECC).
- Establish ERP Implementation IPT across all functional areas to ensure proper ERP design and implementation

* **Finance**

- Capture preliminary accounting entries and inventory valuations
- Rapidly hire an accountant for AAC
- Clean up pre-close accounting errors
- Begin quarterly reporting to FGI (1Q10)

* **Sales and Marketing**

- Educate our sales force and the commercial market on AAC Products
- Assist AAC with leveraging FGI's sales and marketing resources

* **Compliance/Legal**

- Establish appropriate control structures
- Identify, assign, and protect Intellectual Property

Revolving 100

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